

EXHIBIT B

Exhibit B

Party	Role	Aiding & Abetting Fiduciary Duty	Breach of Contract	Unjust Enrichment	Fraudulent Transfer
<i>GO Bond Series 2014A (Issued March 11, 2014)</i>					
Sidley Austin LLP	Underwriters Counsel	Yes	No	Yes	Yes
Barclays Capital, Inc.	Underwriter	Yes	Yes	Yes	Yes
BofA Merrill Lynch	Underwriter	Yes	Yes	Yes	Yes
Goldman Sachs & Co.	Underwriter	Yes	Yes	Yes	Yes
Jeffries	Underwriter	Yes	Yes	Yes	Yes
JPMorgan	Underwriter	Yes	Yes	Yes	Yes
Mesirow Financial, Inc.	Underwriter	Yes	Yes	Yes	Yes
Morgan Stanley	Underwriter	Yes	Yes	Yes	Yes
Ramirez & Co., Inc.	Underwriter	Yes	Yes	Yes	Yes
RBC Capital Markets	Underwriter	Yes	Yes	Yes	Yes
Santander Securities	Underwriter	Yes	Yes	Yes	Yes
UBS FS Puerto Rico	Underwriter	Yes	Yes	Yes	Yes
Merrill Lynch	Swap Counterparty	Yes	No	Yes	Yes
Morgan Stanley	Swap Counterparty	Yes	No	Yes	Yes
<i>GO Bond Series 2012 B (Issued March 7, 2012)</i>					
Barclays Capital, Inc.	Underwriter	Yes	No	Yes	Yes
BofA Merrill Lynch	Underwriter	Yes	No	Yes	Yes
Citigroup	Underwriter	Yes	No	Yes	Yes
Ramirez & Co., Inc.	Underwriter	Yes	No	Yes	Yes
Raymond James	Underwriter	Yes	No	Yes	Yes
Santander Securities	Underwriter	Yes	No	Yes	Yes
Scotia MSD	Underwriter	Yes	No	Yes	Yes
UBS FS Puerto Rico	Underwriter	Yes	No	Yes	Yes
<i>GO Bond Series 2012A (Issued March 7, 2012), Series 2011 D&E (Issued July 11, 2011), Series 2011C (Issued March 10, 2011)</i>					
Barclays Capital, Inc.	Underwriter	Yes	No	Yes	Yes

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Party	Role	Aiding & Abetting Fiduciary Duty	Breach of Contract	Unjust Enrichment	Fraudulent Transfer
BofA Merrill Lynch	Underwriter	Yes	No	Yes	Yes
BMO Capital Markets	Underwriter	Yes	No	Yes	Yes
Citigroup	Underwriter	Yes	No	Yes	Yes
Goldman Sachs & Co.	Underwriter	Yes	No	Yes	Yes
Jeffries	Underwriter	Yes	No	Yes	Yes
JPMorgan	Underwriter	Yes	No	Yes	Yes
Morgan Stanley	Underwriter	Yes	No	Yes	Yes
Ramirez & Co., Inc.	Underwriter	Yes	No	Yes	Yes
Raymond James	Underwriter	Yes	No	Yes	Yes
RBC Capital Markets	Underwriter	Yes	No	Yes	Yes
Santander Securities	Underwriter	Yes	No	Yes	Yes
Scotia MSD	Underwriter (<i>Series 2012A, Series 2011 D&E only</i>)	Yes	No	Yes	Yes
UBS FS Puerto Rico	Underwriter	Yes	No	Yes	Yes
VAB Financial	Underwriter	Yes	No	Yes	Yes
<i>GO Bond Series 2011A (Issued February 10, 2011)</i>					
Barclays Capital	Underwriter	Yes	No	Yes	Yes
BofA Merrill Lynch	Underwriter	Yes	No	Yes	Yes
Citigroup	Underwriter	Yes	No	Yes	Yes
Goldman Sachs & Co.	Underwriter	Yes	No	Yes	Yes
Jefferies	Underwriter	Yes	No	Yes	Yes
JPMorgan	Underwriter	Yes	No	Yes	Yes
Morgan Stanley	Underwriter	Yes	No	Yes	Yes
Ramirez & Co.	Underwriter	Yes	No	Yes	Yes
Raymond James	Underwriter	Yes	No	Yes	Yes
RBC Capital Markets	Underwriter	Yes	No	Yes	Yes
Santander Securities	Underwriter	Yes	No	Yes	Yes

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Party	Role	Aiding & Abetting Fiduciary Duty	Breach of Contract	Unjust Enrichment	Fraudulent Transfer
UBS FS Puerto Rico	Underwriter	Yes	No	Yes	Yes
<i>GO Bond Series 2009A (Issued September 17, 2009), Series 2009B (Issued November 17, 2009)</i>					
Barclays Capital, Inc.	Underwriter	No	No	Yes	Yes
Goldman Sachs & Co.	Underwriter	No	No	Yes	Yes
JPMorgan	Underwriter	No	No	Yes	Yes
Merrill Lynch	Underwriter	No	No	Yes	Yes
Morgan Stanley	Underwriter	No	No	Yes	Yes
Ramirez & Co., Inc.	Underwriter	No	No	Yes	Yes
Santander Securities	Underwriter	No	No	Yes	Yes
UBS FS Puerto Rico	Underwriter	No	No	Yes	Yes
<i>GO Bond Series 2009C (Issued December 16, 2009)</i>					
Barclays Capital	Underwriter	No	No	Yes	Yes
Citigroup	Underwriter	No	No	Yes	Yes
Goldman Sachs	Underwriter	No	No	Yes	Yes
JPMorgan	Underwriter	No	No	Yes	Yes
Merrill Lynch	Underwriter	No	No	Yes	Yes
Morgan Stanley	Underwriter	No	No	Yes	Yes
Ramirez & Co. Inc.	Underwriter	No	No	Yes	Yes
Santander Securities	Underwriter	No	No	Yes	Yes
UBS FS Puerto Rico	Underwriter	No	No	Yes	Yes
<i>GO Bond Series 2007A-4 (Remarketed September 17, 2009)</i>					
JPMorgan	Remarketing Agent	No	No	Yes	Yes
Morgan Stanley	Remarketing Agent	No	No	Yes	Yes
<i>PBA Bond Series R 2011 (Issued August 24, 2011)</i>					
Barclays Capital, Inc.	Underwriter	Yes	No	Yes	Yes
BofA Merrill Lynch	Underwriter	Yes	No	Yes	Yes
Citigroup	Underwriter	Yes	No	Yes	Yes

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Ramirez & Co., Inc.	Underwriter	Yes	No	Yes	Yes
Raymond James	Underwriter	Yes	No	Yes	Yes
Santander Securities	Underwriter	Yes	No	Yes	Yes
Scotia MSD	Underwriter	Yes	No	Yes	Yes
UBS FS Puerto Rico	Underwriter	Yes	No	Yes	Yes
PBA Bond Series S 2011 (Issued August 24, 2011)					
Barclays Capital, Inc.	Underwriter	Yes	No	Yes	Yes
BofA Merrill Lynch	Underwriter	Yes	No	Yes	Yes
BMO Capital Markets	Underwriter	Yes	No	Yes	Yes
Citigroup	Underwriter	Yes	No	Yes	Yes
Goldman Sachs & Co.	Underwriter	Yes	No	Yes	Yes
Jeffries	Underwriter	Yes	No	Yes	Yes
JPMorgan	Underwriter	Yes	No	Yes	Yes
Morgan Stanley	Underwriter	Yes	No	Yes	Yes
Ramirez & Co., Inc.	Underwriter	Yes	No	Yes	Yes
Raymond James	Underwriter	Yes	No	Yes	Yes
RBC Capital Markets	Underwriter	Yes	No	Yes	Yes
Santander Securities	Underwriter	Yes	No	Yes	Yes
Scotia MSD	Underwriter	Yes	No	Yes	Yes
UBS FS Puerto Rico	Underwriter	Yes	No	Yes	Yes
VAB Financial	Underwriter	Yes	No	Yes	Yes
PBA Bond Series T 2011 (Issued December 22, 2011)					
Santander Securities	Underwriter	Yes	No	Yes	Yes
UBS FS Puerto Rico	Underwriter	Yes	No	Yes	Yes
PBA Bond Series U 2012 (Issued June 21, 2012)					
Sidley Austin LLP	Bond Counsel	Yes	No	Yes	Yes
Barclays Capital, Inc.	Underwriter	Yes	No	Yes	Yes

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BofA Merrill Lynch	Underwriter	Yes	No	Yes	Yes
BMO Capital Markets	Underwriter	Yes	No	Yes	Yes
Citigroup	Underwriter	Yes	No	Yes	Yes
Goldman Sachs & Co.	Underwriter	Yes	No	Yes	Yes
Jeffries	Underwriter	Yes	No	Yes	Yes
JPMorgan	Underwriter	Yes	No	Yes	Yes
Morgan Stanley	Underwriter	Yes	No	Yes	Yes
Ramirez & Co., Inc.	Underwriter	Yes	No	Yes	Yes
Raymond James	Underwriter	Yes	No	Yes	Yes
RBC Capital Markets	Underwriter	Yes	No	Yes	Yes
Santander Securities	Underwriter	Yes	No	Yes	Yes
Scotia MSD	Underwriter	Yes	No	Yes	Yes
UBS FS Puerto Rico	Underwriter	Yes	No	Yes	Yes
VAB Financial	Underwriter	Yes	No	Yes	Yes
PBA Bond Series P, Q 2009 (Issued July 1 and October 28, 2009)					
Barclays Capital, Inc.	Underwriter	No	No	Yes	Yes
Goldman Sachs & Co.	Underwriter	No	No	Yes	Yes
JPMorgan	Underwriter	No	No	Yes	Yes
Merrill Lynch	Underwriter	No	No	Yes	Yes
Morgan Stanley	Underwriter	No	No	Yes	Yes
Ramirez & Co., Inc.	Underwriter	No	No	Yes	Yes
Santander Securities	Underwriter	No	No	Yes	Yes
UBS FS Puerto Rico	Underwriter	No	No	Yes	Yes
PBA Bond Series K 2009 (Remarketed July 1, 2009)					
Merrill Lynch	Underwriter	No	No	Yes	Yes
Ramirez & Co.	Underwriter	No	No	Yes	Yes
ERS Bond Series A (Issued January 2008)					

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Sidley Austin LLP	Underwriters Counsel	No	No	Yes	Yes
Citigroup	Underwriter	No	Yes	Yes	Yes
Merrill Lynch	Underwriter	No	Yes	Yes	Yes
Ramirez & Co., Inc.	Underwriter	No	Yes	Yes	Yes
Santander Securities	Underwriter	No	Yes	Yes	Yes
Scotia Capital	Underwriter	No	Yes	Yes	Yes
TCM Capital	Underwriter	No	Yes	Yes	Yes
UBS FS Puerto Rico	Underwriter	No	Yes	Yes	Yes
<i>ERS Bond Series B&C (Issued May-June 2008)</i>					
Sidley Austin LLP	Underwriters Counsel	No	No	Yes	Yes
Santander Securities	Underwriter	No	Yes	Yes	Yes
UBS FS Puerto Rico	Underwriter	No	Yes	Yes	Yes